

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – SEPTEMBER 28, 2015 – SEPTEMBER 30, 2015
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 401
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Monday, September 28, 2015							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	1:00 PM	Thomas H. Moffit, Jr. Property ID: 083F A 020.00 AR# 94065	Knox	2013	Arthur G. Seymour, Esq. Benjamin C. Mullins, Esq. Frantz, McConnell & Seymour LLP 550 West Main Street, Suite 500 PO Box 39 Knoxville, TN 37901	Phil Ballard, Knox Co. Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902 Daniel A. Sanders, Esq. Knox County Deputy Law Director City-County Building 400 West Main Street, Suite 612 Knoxville, TN 37902	ID&O 6/27/14 (7/25/14) This case is a consolidated hearing of two distinct issues. The property is a 34.75 acre tract in Knox County, improved with 3 broadcast towers. Taxpayer appeals the Administrative Judge's ruling affirming roll back taxes for tax years 2011, 2012, and 2013. Taxpayer also appeals the denial of their application for greenbelt status in 2014.

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Tuesday, September 29, 2015							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 AM	Mac & Judy Keith Property ID: 028G P 00703 000 Property ID: 061G P 03203 000 AR# 96438 & 96437	Washington	2014	Mac A. Keith PO Box 102 Jonesborough, TN 37659	Scott Buckingham Washington Co. Assessor 100 East Main Street Jonesborough, TN 37659	ID&O 11/5/14 1/26/15
2.	10:00 AM	The Lester Group Property ID: 11 047 026.00L 002 AR# 87337 Crown Enterprises, Inc. 11 047 026.00L 001 11 047 026.00 000 AR# 87338 & 87336	Sullivan	2013	Chris Boyer Ryan, LLC PO Box 56607 Atlanta, GA 30343	Ron Hilman, Assessor Sullivan County Courthouse 3411 Highway 126, Suite 103 Blountville, TN 37617	ID&O 5/22/14 6/13/14 At issue is the valuation of 3 parcels comprising 20.39 acres improved with office buildings and a warehouse on East Stone Drive in Kingsport. Taxpayer appeals the Administrative Judge's ruling affirming the assessor's valuation.

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Tuesday, September 29, 2015 (continued)							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
3.	1:00 PM	Monroe Hall Apartments a/k/a Monroe Ridge Apartments Property ID: 022 011.01 AR# 87986	Monroe	2013	Betty A. Sellers Easley, McCaleb & Associates PO Box 98309 Atlanta, GA 30340	Michael G. Shadden, Assessor 103 College Street, Suite 27 Madisonville, TN 37354- 1451	ID&O 7/9/14 (8/7/14) At issue is a 4.5 acre tract improved with a 48 unit LIHTC apartment complex. Taxpayers appeal the Administrative Judge's affirmation of the current value believing cash flows fail to support the valuation.
4.	2:00 PM	Born Again Church of the New Birth, Inc. Property ID: 3 092I A 092P 00801 ER# 65822 <i>Claim of Exemption</i>	Hamilton	Claim of Exemp tion	Pastor Thomas W. Stubblefield 1723 Eagle Drive Hixson, TN 37343	Bill Bennett Hamilton Co. Assessor 6135 Heritage Park Drive Chattanooga, TN 37416	ID&O 11/6/12(12/10/12) Taxpayer appeals AJ decision denying exemption. Taxpayer formed church and quitclaimed his residence to that church. AJ affirmed denial due to non- qualification.

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Wednesday, September 30, 2015							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 AM	Cathy M. Hawley Property ID: 010 071.00 Residential Property AR# 82530	Meigs	2012	Cathy M. Hawley 460 Euchee Road Ten Mile, Tennessee 37880	William C. Breeden, Assessor P.O. Box 215 Decatur, TN 37322	ID&O 05/08/13(06/25/13) Taxpayer appeals the AJ dismissal of her appeal due to a lack of jurisdiction. Taxpayer failed to file an initial appeal before the county board.
2.	10:00AM	Mary Frances York Property ID: 050C A 001.00 001 AR# 88898	Bradley	2013	Ms. Mary Frances York 1170 Blythe Ferry Road Cleveland, TN 37312	Stanley Thompson Bradley County Assessor P.O. Box 1412 Cleveland, TN 37364-1412	ID&O 7/9/14 (8/7/14) The subject property contains seven buildings which house apartments. Taxpayer appealed the county board's valuation of \$781,000. The AJ affirmed the county board's assessment, and the taxpayer appeals.